

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO

In re:  THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO  AS REPRESENTATIVE OF  THE COMMONWEALTH OF PUERTO RICO, et al.,  Debtors	PROMESA Title III  No. 17 BK 3283-LTS  (Jointly Administered)
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MOTION IN RESPONSE – CLAIMS RECONCILIATION NOTICE

To the Honorable United States District Judge Laura Taylor Swain:

Now comes claimant Rojo Construction Corporation (1964) (claim number 16874) represented by its undersigned counsel and very respectfully responds to the *Eighth Administrative Claims Reconciliation Status Notice* as follows:

1. On January 7<sup>th</sup>, upon returning to Puerto Rico after a month's absence, the undersigned retrieved the reconciliation notice mentioned above in which the attachment referring the above-mentioned claim states "Information Request letter sent to claimant, awaiting response".
2. The "Information Request letter", was dated September 15, 2021 and the undersigned does not know on what date it was delivered. On November 17, 2021, the undersigned dsent a letter of response including the completed information requested was sent to the Commonwealth of Puerto Rico/ACR Porcessing Center c/o Prime Clerk, LLC. The letter included an explanation of the reasons for the delay in response. Exhibit 1.

3. On November 24<sup>th</sup>, 2021, the undersigned sent a Supplemental Statement to clarify and supplement the reasons for delay. This statement was sent by electronic mail the Prime Clerk and receipt was acknowledged in return. Exhibit 2. In the transmittal letter, a request for admission of the delayed response was made.
4. The circumstances set out in the explanations justify the incurring of delay in response and show matters beyond the control of the undersigned.

WHEREFORE, it is very respectfully requested the circumstances explained in the delayed response be accepted as reasonable and that the delayed response of the claimant in claim number 16874 be admitted.

I hereby certify I have sent a true copy of the foregoing Response to:

By priority mail to Herman D. Bauer and Carla Benitez at O' Neil and Borges, 250 Munoz Rivera Ave. Suite 800, San Juan, PR 00918-1813 and to Martin J. Bienenstock, Brian S. Rosen, Laura Stafford, Proskauer Rose, LLP, Eleven Times Square, New York NY 10036, and electronically to the Prime Clerk at [pracprocess@primeclerk.com](mailto:pracprocess@primeclerk.com).

Respectfully submitted today, the 11<sup>th</sup> of January, 2022.



Lcdo. Lawrence E. Duffy  
USDC 122304  
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Suite 407  
San Juan, PR 00907-3248  
(787) 504-8962  
[duffyponsa@hotmail.com](mailto:duffyponsa@hotmail.com)

LAWRENCE E. DUFFY  
PO BOX 13615  
SAN JUAN PR 00908-3615

November 17, 2021


Commonwealth of Puerto Rico\ACR Processing Center  
c/o Prime Clerk, LLC  
850 3<sup>rd</sup> Avenue, Suite 412  
Brooklyn, NY 11232

Re: Submission of Form and Request for Delayed Acceptance  
Claim 16874

This refers to the letter of the Commonwealth of Puerto Rico dated September 15, 2021 which includes a form to be filled out and returned by October 5, 2021. Attached is the completed form along with supporting documentation.

The reason for the delayed response is that the undersigned suffered a heart attack on September 13<sup>th</sup> and was operated on September 15<sup>th</sup>. Due to an error during the initial cardiac procedure, the undersigned suffered a life-threatening post-operation complication for which he was hospitalized a second time and has been receiving additional therapy and treatment which is still underway. Upon reviewing pending matters on this date, it was discovered that the above-mentioned letter had been inadvertently misfiled in the wrong file. For this reason, the undersigned did not see the letter until this date.

It is suggested the delay has not caused damage to any party and that the delayed submission be accepted.



LAWRENCE E. DUFFY, ESQ.  
TEL: 787-504-8962  
duffyponsa@hotmail.com

Exhibit 1 -  
(15 pp)

CLAIMANT'S RESPONSE FORM

Claim No. **16874**

Claimant Name: **ROJO CONSTRUCTION CORPORATION**

(1) Full Name	LAWRENCE E. DUFFY
(2) Telephone Number	(787) 504 8962
(3) Tax year for which you claimed a tax refund or a tax credit in the Proof of Claim.	2011
(4) If a tax refund or tax credit is claimed for more than one tax year, please specify the amount claimed per tax year in the Proof of Claim.	n/a
(5) Social security number for individuals/ EIN number, as applicable	66-0776557
(6) If your Claim has been subject to an administrative or judicial process (not related to Title III), provide the case number.	n/a
(7) Provide a duly stamped copy of the tax returns directly related to the tax refund and/or tax credit claimed in the Proof of Claim and any other documentation that supports your claim.	
(8) Provide a detailed description of the nature of your claim and the reason you are entitled to the tax return and/or tax credit claimed. Include additional pages if necessary.	
<p>The claim is for the refund of excess withholding taxes turned over to the PR Treasury Department as required by law together with statutory interest accumulated. Attached is a copy of the stamped return filed calculating the tax and the amount of the refund including stamped copies of the withholding amount delivered to the Treasury Department. No assessment of any deficiency was made within the statutory four-year period that must be made according to law. No objection or counterclaim has been made to the refund claim on any basis at any time. Having complied with the requirements of law, the claimant has the right to the refund of its excess amounts paid along with the statutory interest accumulated.</p>	



170328300196488

Form 400-20 Rev. 03-12

Liquorator:	Payee:	<b>2011</b>	GOVERNMENT OF PUERTO RICO DEPARTMENT OF THE TREASURY	<b>2011</b>	COPY
Field audited by:		<b>Corporation Income Tax Return</b>			
Date: ____/____/____		TAXABLE YEAR BEGINNING ON 1/1 2011 AND ENDING ON 12/31 2011			
Taxpayer's Name <b>ROJO CONSTRUCTION CORP (1944)</b>		<input type="checkbox"/> AMENDED RETURN			
Postal Address <b>#701 AVE. PONCE DE LEON STE 407</b>		Payment Stamp			
SAN JUAN PR Zip Code 00907		Employer Identification Number <b>8447</b>			
"Place Label here"		Department of State Registry No.			
Location of Principal Industry or Business - Number, Street, City <b>#701 AVE. PONCE DE LEON STE 407</b> <b>SAN JUAN PR 00907</b>		Industrial Code Municipal Code			
Type of Principal Industry or Business (i.e. Hardware, Cafeteria, etc.)		Merchant's Registration Number			
Check the corresponding box, if applicable <input type="checkbox"/> First return <input checked="" type="checkbox"/> Last return		Telephone Number - Extension ( ) -			
CHANGES OF ADDRESS <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		Date incorporated Day ____ / Month ____ / Year ____			
Contracts with Governmental Entities <input type="checkbox"/> Yes <input type="checkbox"/> No		Place incorporated Indicate if you are member of a group of related entities <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
2012 RETURN <input type="checkbox"/> Spanish <input checked="" type="checkbox"/> English		E-mail Address of the contact person Group Number			

<b>Part I</b>	1. Net operating income (or loss) (From Part V, line 47) .....	(1)	2,478,201.00
	2. Less: Net operating loss deduction from preceding year (Submit detail) .....	(2)	0.00
	3. Net income (or loss) .....	(3)	2,478,201.00
<b>Part II</b>	4. Less: Dividends received from domestic corporations (See instructions) .....	(4)	0.00
	5. Net income subject to normal tax (Subtract line 4 from line 3) .....	(5)	2,478,201.00
	6. Less: Surtax net income deduction (Check here if comes from Form SC 2652 <input type="checkbox"/> .....	(6)	780,000.00
	7. Net income subject to surtax (Subtract line 6 from line 5) .....	(7)	1,728,201.00
	8. Normal tax (Multiply line 7 by 20%) .....	(8)	495,640.00
	9. Surtax (See instructions) (Net income subject to 5% <input type="checkbox"/> 0) .....	(9)	96,410.00
	10. Total Tax (Add lines 8 and 9) .....	(10)	592,050.00
	11. Alternative Tax - Capital Gains and Preferential rates (Schedule D Corporation, Part V, line 34) .....	(11)	0.00
	12. Tax Determined (Line 10 or 11, whichever is smaller) .....	(12)	592,050.00
	13. Recapture of credit claimed in excess (Schedule B Corporation, Part I, line 3) .....	(13)	0.00
	14. Tax credits (Schedule B Corporation, Part II, line 26) .....	(14)	0.00
	15. Tax liability before alternative minimum tax (Subtract line 14 from the sum of lines 12 and 13) .....	(15)	592,050.00
	16. Alternative minimum tax (Schedule A Corporation, Part V, line 35) .....	(16)	0.00
	17. Branch profits tax (Form AS 2879, line 11) .....	(17)	0.00
	18. Total Tax Liability (Add lines 15 through 17) .....	(18)	592,050.00
	19. Less: Other Payments and Withholdings (Schedule B Corporation, Part III, line 10) .....	(19)	744,828.00
	20. Credit for the payment of additional duties on luxury automobiles under Act 42-2005 (See instructions) .....	(20)	0.00
<b>Part III</b>	21. Balance of tax due (If line 18 is larger than the sum of lines 19 and 20, enter the difference here, otherwise, on line 23) a) Tax ..... (21a) 0.00 b) Interest ..... (21b) 0.00 c) Surcharges ..... (21c) 0.00 d) Total (Add lines 21(a) through 21(c)) ..... (21d) 0.00		
	22. Addition to the Tax for Failure to Pay Estimated Tax (Schedule J Corporation, Part II, line 21) .....	(22)	0.00
	23. Excess of tax paid or withheld (See instructions) .....	(23)	162,776.00
	24. Amount paid with this return (Add lines 21(d), and 22 less line 23) .....	(24)	0
	25. Amount overpaid (Subtract lines 19 and 20 from the sum of lines 18 and 22. Distribute line 25 between line A, B, C or D): A. To be credited to estimated tax for 2012 ..... (25A) 0.00 B. Contribution to the San Juan Bay Estuary Special Fund ..... (25B) 0.00 C. Contribution to the Special Fund for the University of Puerto Rico ..... (25C) 0.00 D. To be refunded ..... (25D) 162,776.00		

Amendment Period: Ten (10) years



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Corporation - Page 2

<b>Part IV</b> 1. Net sales ..... (1) <span style="float:right">4,381,069 00</span> Less: Cost of goods sold or direct costs of production 2. Inventory at the beginning of the year <input type="checkbox"/> "C" <input type="checkbox"/> "C" or "MV" (a) Materials ..... (2a) <span style="float:right">0 00</span> (b) Goods in process ..... (2b) <span style="float:right">0 00</span> (c) Finished goods or merchandise ..... (2c) <span style="float:right">0 00</span> 3. Purchase of materials or merchandise ..... (3) <span style="float:right">0 00</span> 4. Direct wages ..... (4) <span style="float:right">0 00</span> 5. Other direct costs (Detail in Part VI) ..... (5) <span style="float:right">0 00</span> 6. Total cost of goods available for sale (Add lines 2 through 5) ..... (6) <span style="float:right">0 00</span> 7. Less: Inventory at the end of the year <input type="checkbox"/> "C" <input type="checkbox"/> "C" or "MV" (a) Materials ..... (7a) <span style="float:right">0 00</span> (b) Goods in process ..... (7b) <span style="float:right">0 00</span> (c) Finished goods or merchandise ..... (7c) <span style="float:right">0 00</span>		8. Gross profit on sales or production (Subtract the result of line 6 less line 7, from line 1) ..... (8) <span style="float:right">4,381,069 00</span> 9. Net capital gain (Schedule D Corporation, Part IV, line 22) ..... (9) <span style="float:right">0 00</span> 10. Net gain (or loss) from the sale of property other than capital assets (Schedule D Corporation, Part VI, line 40) ..... (10) <span style="float:right">0 00</span> 11. Rent ..... (11) <span style="float:right">0 00</span> 12. Interest ..... (12) <span style="float:right">0 00</span> 13. Income from services or commissions ..... (13) <span style="float:right">0 00</span> 14. Dividends from corporations: (a) Domestic <u>0</u> (b) Foreign <u>0</u> ..... (14) <span style="float:right">0 00</span> 15. Distributable share on net income from partnerships and special partnerships (Schedule R Corporation, Part II, line 12) ..... (15) <span style="float:right">0 00</span> 16. Taxable farming profit (Schedule S Corporation, Part I, line 9) ..... (16) <span style="float:right">0 00</span> 17. Freight and fares ..... (17) <span style="float:right">0 00</span> 18. Miscellaneous income ..... (18) <span style="float:right">0 00</span> 19. Total gross income (Add lines 8 through 18) ..... (19) <span style="float:right">4,381,069 00</span>
<b>Part V</b> 20. Compensation to officers (See instructions for Part X) ..... (20) <span style="float:right">0 00</span> 21. Salaries, commissions and bonuses to employees ..... (21) <span style="float:right">0 00</span> 22. Commissions to businesses ..... (22) <span style="float:right">0 00</span> 23. Social security tax (FICA) ..... (23) <span style="float:right">0 00</span> 24. Unemployment tax ..... (24) <span style="float:right">0 00</span> 25. State Insurance Fund premiums ..... (25) <span style="float:right">0 00</span> 26. Medical or hospitalization insurance ..... (26) <span style="float:right">0 00</span> 27. Insurances ..... (27) <span style="float:right">0 00</span> 28. Interest (See instructions) ..... (28) <span style="float:right">0 00</span> 29. Rent ..... (29) <span style="float:right">0 00</span> 30. Property tax: (a) Personal <u>0</u> (b) Real <u>0</u> ..... (30) <span style="float:right">0 00</span> 31. Other taxes, patents and licenses (See instructions) ..... (31) <span style="float:right">0 00</span> 32. Losses from fire, storm, other casualties or theft ..... (32) <span style="float:right">0 00</span> 33. Motor vehicle expenses (Mileage <u>0</u> ) (See instructions) ..... (33) <span style="float:right">0 00</span> 34. Other motor vehicle expenses (See instructions) ..... (34) <span style="float:right">0 00</span> 35. Meal and entertainment expenses (Total <u>0</u> ) (See instructions) ..... (35) <span style="float:right">0 00</span> 36. Travel expenses ..... (36) <span style="float:right">0 00</span> 37. Professional services ..... (37) <span style="float:right">1,902,868 00</span> 38. Contributions to pension or other qualified plans (See instructions. Submit Schedule F Corporation) ..... (38) <span style="float:right">0 00</span> 39. Depreciation and amortization (See instructions. Submit Schedule E) ..... (39) <span style="float:right">0 00</span> 40. Bad debts (See instructions) ..... (40) <span style="float:right">0 00</span> 41. Charitable contributions (See instructions) ..... (41) <span style="float:right">0 00</span> 42. Repairs (See instructions) ..... (42) <span style="float:right">0 00</span> 43. Deduction for employers who employ handicapped persons (See instructions) ..... (43) <span style="float:right">0 00</span> 44. Contributions to educational contribution accounts for the employees' beneficiaries (See instructions) ..... (44) <span style="float:right">0 00</span> 45. Other deductions (See instructions) ..... (45) <span style="float:right">0 00</span> 46. Total deductions (Add lines 20 through 45) ..... (46) <span style="float:right">1,902,868 00</span> 47. Net operating income (or loss) for the year (Subtract line 46 from line 19. Enter here and in Part I, line 1) ..... (47) <span style="float:right">2,478,201 00</span>		
<b>Part VI</b> Item <span style="float:right">(28)</span> 1. Salaries, wages and bonuses ..... (1) <span style="float:right">0 00</span> 2. Social security tax (FICA) ..... (2) <span style="float:right">0 00</span> 3. Unemployment tax ..... (3) <span style="float:right">0 00</span> 4. State Insurance Fund premiums ..... (4) <span style="float:right">0 00</span> 5. Medical or hospitalization insurance ..... (5) <span style="float:right">0 00</span> 6. Other insurance ..... (6) <span style="float:right">0 00</span> 7. Excise taxes / Use taxes ..... (7) <span style="float:right">0 00</span>	Item <span style="float:right">(29)</span> 8. Repairs ..... (8) <span style="float:right">0 00</span> 9. Utilities ..... (9) <span style="float:right">0 00</span> 10. Rent ..... (10) <span style="float:right">0 00</span> 11. Depreciation (Submit Schedule E) ..... (11) <span style="float:right">0 00</span> 12. Other expenses (Submit detail) ..... (12) <span style="float:right">0 00</span> 13. Total other direct costs (Add lines 1 through 12. Same as Part IV, line 5) ..... (13) <span style="float:right">0 00</span>	

Retention Period: ten (10) years

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Corporation - Comparative Balance Sheet									
		Beginning of the Year		Ending of the Year					
			Total		Total				
<b>Assets</b>									
1. Cash on hand and in banks	(1)		0 00	(1)	2,589,575 00				
2. Accounts receivable	(2)	0 00		(2)	0 00				
3. Less: Reserve for bad debts	(3)	0 00	0 00	(3)	0 00				
4. Notes receivable	(4)		0 00	(4)	163,778 00				
5. Inventories	(5)		0 00	(5)	0 00				
6. Investments	(6)		0 00	(6)	0 00				
7. Depreciable assets	(7)	0 00		(7)	0 00				
8. Less: Reserve for depreciation	(8)	0 00	0 00	(8)	0 00				
9. Land	(9)		0 00	(9)	0 00				
10. Other assets	(10)		0 00	(10)	0 00				
11. Total Assets	(11)		0 00	(11)	2,753,351 00				
<b>Liabilities and Stockholder's Equity</b>									
<b>Liabilities</b>									
12. Accounts payable	(12)	0 00		(12)	856,200 00				
13. Accrued expenses	(13)	0 00		(13)	0 00				
14. Notes payable	(14)	0 00		(14)	0 00				
15. Other liabilities	(15)	0 00		(15)	0 00				
16. Total Liabilities	(16)		0 00	(16)	856,200 00				
<b>Stockholder's Equity</b>									
17. Capital stock									
(a) Preferred stocks	(17a)	0 00		(17a)	0 00				
(b) Common stocks	(17b)	0 00		(17b)	1,000 00				
18. Additional paid in capital	(18)	0 00		(18)	0 00				
19. Retained earnings	(19)	0 00		(19)	0 00				
20. Reserve	(20)	0 00		(20)	1,896,151 00				
21. Total Stockholder's Equity	(21)		0 00	(21)	1,897,151 00				
22. Total Liabilities and Stockholder's Equity	(22)		0 00	(22)	2,753,351 00				
<b>Reconciliation of Net Income (or Loss) per Books with Net Taxable Income (or Loss) per Return</b>									
1. Net income (or loss) per books	(1)	1,896,151 00	7. Income recorded on books this year not included on this return (Itemize, use schedule if necessary)						
2. Income tax per books	(2)	582,050 00	(a) Exempt interest	0					
3. Excess of capital losses over capital gains	(3)	0 00	(b)	0					
4. Taxable income not recorded on books this year (Itemize, use schedule if necessary)			(c)	0					
(a)	0		(d)	0					
(b)	0		Total	0	0 00				
(c)	0		8. Deductions on this tax return not charged against book income this year (Itemize, use schedule if necessary)						
(d)	0		(a) Depreciation	0					
Total	0 00		(b)	0					
5. Expenses recorded on books this year not claimed on this return (Itemize, use schedule if necessary)			(c)	0					
(a) Meal and entertainment (amount not claimed)	0		(d)	0					
(b) Depreciation	0		Total	0	0 00				
(c) Motor vehicles (in excess of the limit)	0		9. Total (Add lines 7 and 8)	0	0 00				
(d) Vessels, airships and property located out of P.R.	0		10. Net taxable income (or loss) per return (Subtract line 9 from line 6)	2,476,201	00				
(e)	0								
Total	0 00								
6. Total (Add lines 1 through 5)	(6)	2,476,201 00							
<b>Analysis of Retained Earnings per Books</b>									
1. Balance at the beginning of the year	(1)	0 00	5. Distributions:						
2. Net income per books	(2)	1,896,151 00	(a) Cash	0 00					
3. Other increases (Itemize, use schedule if necessary)			(b) Property	0 00					
	0		(c) Stocks	0 00					
	0		6. Other decreases (Use schedule if necessary)	0 00					
	0		7. Total (Add lines 5 and 6)	0 00					
4. Total (Add lines 1, 2 and 3)	(4)	1,896,151 00	8. Balance at end of year (Subtract line 7 from line 4)	1,896,151	00				

Retention Period: Ten (10) years

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Compensation to Officers					
Name of officer	Social security number	Percentage of time devoted to industry or business	Percentage of stocks owned		Compensation
			Common	Preferred	
		0 %	0 %	0 %	0.00
		0 %	0 %	0 %	0.00
		0 %	0 %	0 %	0.00
		0 %	0 %	0 %	0.00
					0.00
Total compensation to officers (Enter in Part V, line 20)					0.00

Questionnaire		Yes	No
1. If a foreign corporation, indicate if the trade or business in Puerto Rico was held as a branch	(1)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. If a branch, indicate the percent that represents the income from sources within Puerto Rico from the total income of the corporation: 0 %			
3. Did the corporation keep any part of its records on a computerized system during this year?	(3)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4. The corporation's books are in care of: Name C/O THE CORPORATION Address SEE PAGE 1 Correo electrónico (E-mail) Telephone			
5. Indicate the accounting method used for book (tax) purposes: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify):			
6. Did the corporation file the following documents? (a) Informative Return (Forms 480.5, 480.6A, 480.6B) (6a) <input checked="" type="checkbox"/> (b) Withholding Statement (Form 499R-2/W-2PR) (6b) <input checked="" type="checkbox"/>			
7. If the gross income of the entity or of the controlled group exceeds \$3,000,000, are financial statements audited by a CPA licensed in Puerto Rico included with this return? (7) <input checked="" type="checkbox"/>			
8. Number of employees during the year: 0			
9. Did the corporation claim expenses connected to the ownership, use, maintenance and depreciation of: (a) Vehicles? (9a) <input checked="" type="checkbox"/> (b) Vessels? (9b) <input checked="" type="checkbox"/> (1) Did more than 80% of the total income was derived from activities exclusively related to fishing or transportation of passengers or freight or lease? (9c) <input checked="" type="checkbox"/>			
(c) Airships? (9c) <input checked="" type="checkbox"/> (1) Did more than 80% of the total income was derived from activities exclusively related to fishing or transportation of passengers or freight or lease? (9c-1) <input checked="" type="checkbox"/> d) Residential property out of Puerto Rico? (9d) <input checked="" type="checkbox"/> (1) Did more than 80% of the total income was derived from activities exclusively related to the lease of property to non related persons? (9d-1) <input checked="" type="checkbox"/>			
10. Did the corporation claim expenses connected to: a) Housing (except business employees) (10a) <input checked="" type="checkbox"/> b) Employees attending conventions or meetings outside Puerto Rico or the United States? (10b) <input checked="" type="checkbox"/>			
11. Did the corporation distribute dividends other than stock dividends or distributions in liquidation in excess of the corporation's current and accumulated earnings? (11) <input checked="" type="checkbox"/>			
12. Is the corporation a partner in any special partnership? (If more than one, submit detail) (12) <input checked="" type="checkbox"/> Name of the special partnership Employer identification number			
13. Did you receive exempt income? (Submit Schedule (E Corporation) (13) N/A			
14. Enter the amount corresponding to charitable contributions to municipalities included in Part V, line 41: 0			
15. Indicate if insurance premiums were paid by an unauthorized insurer (15) N/A			
16. Employer's number assigned by the Department of Labor and Human Resources:			
17. Number of stockholders: 0			

OATH

We, the undersigned, president (or vice-president, or other principal officer) and treasurer (or assistant treasurer), or agent of the corporation for which this income tax return is made, each for himself declare under penalty of perjury, that this return (including schedules and statements attached) has been examined by us, and to the best of our knowledge and belief, is a true, correct, and complete return, made in good faith, pursuant to the Puerto Rico Internal Revenue Code of 2011, as amended, and the Regulations thereunder.

President's or vice-president's signature

Agent

Treasurer's or assistant treasurer's signature

5/29/2013

SPECIALIST'S USE ONLY

I declare under penalty of perjury that this return (including schedules and statements attached) has been examined by me, and to the best of my knowledge and belief is a true, correct, and complete return. The declaration of the person who prepares this return is with respect to the information received, and this information may be verified.

Specialist's name (Print) 4P Jorge N Borri	Registration number 5 0 7 3	Date	Self-employed Specialist <input type="checkbox"/>
Firm's name JLM & CO., LLP	Employer identification number 6 6 0 4 7 9 1 1 6		
Specialist's signature	Address P O BOX 150476, SAN JUAN, PR. Zip Code 00918-0476		

NOTE TO TAXPAYER

Indicate if you made payments for the preparation of your return: ☒ Yes ☐ No. If you answered "Yes" require the Specialist's signature and registration number.

Retention Period: ten (10) years



<b>Schedule A Corporation</b> <small>Rev. 03-12</small>		<b>ALTERNATIVE MINIMUM TAX</b>		<b>2011</b>	
		<small>Taxable year beginning on 1/1/2011 and ending on 12/31/2011</small>			
Taxpayer's Name <b>ROJO CONSTRUCTION CORP (1964)</b>				Employer Identification Number <b>66-0776667</b>	
<b>Part I Adjustments in the Computation of the Alternative Minimum Net Income Before Books Adjustments and Operating Losses</b>					
1. Net income subject to normal tax without considering net operating loss from preceding years and excluding the net capital gain that you had elected to pay taxes at the special rates (See instructions).....				(1)	2,478,201 00
2. Adjustments:					
a. Flexible depreciation.....				(2a)	0 00
b. Installment sales.....				(2b)	0 00
c. Long-term contracts.....				(2c)	0 00
d. Expenses related with exempt interest.....				(2d)	0 00
e. Accelerated depreciation.....				(2e)	0 00
f. Expenses incurred or paid to a related person for services rendered outside of Puerto Rico.....				(2f)	0 00
g. Total adjustments (Add lines 2(a) through 2(f)).....				(2g)	0 00
3. Alternative minimum net income before the adjustments of Part II and the operating loss (Add lines 1 and 2(g)).....				(3)	2,478,201 00
<b>Part II Adjustment for the Excess of the Net Income per Books over the Alternative Minimum Net Income Before Adjustments</b>					
4. Net income (or loss) per books.....				(4)	1,898,151 00
5. Goodwill amortization expense.....				(5)	0 00
6. Income tax expense per books.....				(6)	582,050 00
7. Add lines 4, 5 and 6.....				(7)	2,478,201 00
8. Exempt interest income net of related expenses.....				(8)	0 00
9. Dividends and profit distributions received from domestic corporations or partnerships, or from industrial or tourism development income.....				(9)	0 00
10. Industrial development income, exempt tourism development income or bona fide agricultural business income.....				(10)	0 00
11. Income (or loss) recognized under the equity method.....				(11)	0 00
12. Reserve for catastrophic losses.....				(12)	0 00
13. Net long-term capital gain (See instructions).....				(13)	0 00
14. Add lines 8 through 13.....				(14)	0 00
15. Subtract line 14 from line 7.....				(15)	2,478,201 00
16. Subtract line 3 from line 15. If line 3 is larger than line 15, enter zero.....				(16)	0 00
17. Adjustment for the excess of the adjusted net income per books over the alternative minimum net income of line 3 (Multiply line 16 by 50%).....				(17)	0 00
<b>Part III Computation of the Alternative Minimum Net Income</b>					
18. Alternative minimum net income before the net operating loss (Add lines 3 and 17).....				(18)	2,478,201 00
19. Net operating loss to determine the alternative minimum tax (See instructions. Submit detail).....				(19)	0 00
20. Subtract line 19 from line 18 (Enter here the difference, but not less than 10% of line 18).....				(20)	2,478,201 00
21. Exempt amount (See instructions).....				(21)	0 00
22. Alternative minimum net income (Subtract line 21 from line 20).....				(22)	2,478,201 00
<b>Part IV Computation of the Alternative Minimum Credit for Foreign Taxes Paid</b>					
23. Tentative minimum tax (Multiply line 22 by 22%).....				(23)	495,640 00
24. Alternative minimum net income before net operating loss deduction (Line 18).....				(24)	2,478,201 00
25. Allowable exempt amount without considering the net operating loss (See instructions).....				(25)	0 00
26. Subtract line 25 from line 24.....				(26)	2,478,201 00
27. Multiply line 26 by 20%.....				(27)	495,640 00
28. Multiply line 27 by 10%.....				(28)	49,564 00
29. Credit limitation (Subtract line 28 from line 23).....				(29)	446,076 00
30. Alternative minimum credit for foreign taxes paid (This amount cannot exceed the amount on line 29. See instructions).....				(30)	0 00
<b>Part V Computation of the Alternative Minimum Tax</b>					
31. Tentative minimum tax after alternative minimum credit for foreign taxes paid (Subtract line 30 from line 23).....				(31)	495,640 00
32. One percent (1%) of the purchases value of personal property of a related person (See instructions).....				(32)	0 00
33. Tentative minimum tax (Enter the larger between lines 31 and 32).....				(33)	495,640 00
34. Adjusted regular tax (See instructions).....				(34)	582,050 00
35. Alternative minimum tax (Subtract line 34 from line 33. If line 34 is larger than line 33, enter zero, otherwise, enter the difference on Form 480, 20, Part III, line 16).....				(35)	0 00



Rev. 03.12

Schedule B Corporation - Page 2

Part III Other Payments and Withholdings		93
1. Tax paid with automatic extension of time	(1)	0 00
2. Estimated tax payments for 2011	(2)	744,828 00
3. Tax paid in excess on previous years credited to estimated tax (See instructions)	(3)	0 00
4. Tax withheld at source	(4)	0 00
5. Services rendered (Form 480.6B)	(5)	0 00
6. Tax withheld at source on distributable share to partners of special partnerships (Form 480.6 SE)	(6)	0 00
7. Tax withheld at source on distributable share to partners of partnerships (Form 480.6S)	(7)	0 00
8. Tax withheld at source on eligible interest	(8)	0 00
9. Other payments and withholdings not included on the preceding lines (Submit detail)	(9)	0 00
10. Total Other Payments and Withholdings (Add lines 1 through 9. Enter on Form 480.20, Part III, line 19)	(10)	744,828 00

Part IV Breakdown of the Purchase of Tax Credits		94
Check the block corresponding to the act (or acts) under which you acquired the credit and enter the amount:		
1 <input type="checkbox"/> Tourism Development	(1)	0 00
2 <input type="checkbox"/> Solid Waste Disposal	(2)	0 00
3 <input type="checkbox"/> Capital Investment Fund	(3)	0 00
4 <input type="checkbox"/> Theatrical District of Santurce	(4)	0 00
5 <input type="checkbox"/> Film Industry Development	(5)	0 00
6 <input type="checkbox"/> Housing Infrastructure	(6)	0 00
7 <input type="checkbox"/> Construction or Rehabilitation of Rental Housing Projects for Low or Moderate Income Families	(7)	0 00
8 <input type="checkbox"/> Acquisition of an Exempt Business that is in the Process of Closing its Operations in Puerto Rico	(8)	0 00
9 <input type="checkbox"/> Conservation Easement	(9)	0 00
10 <input type="checkbox"/> Urban Centers Revitalization	(10)	0 00
11 <input type="checkbox"/> Economic Incentives (Research and Development)	(11)	0 00
12 <input type="checkbox"/> Economic Incentives (Strategic Projects)	(12)	0 00
13 <input type="checkbox"/> Economic Incentives (Industrial Investment)	(13)	0 00
14 <input type="checkbox"/> Green Energy Incentives (Research and Development)	(14)	0 00
15 <input type="checkbox"/> Other:	(15)	0 00
16 Total credit for the purchase of tax credits (Same as Part II, line 5)	(16)	0 00

Retention Period: Ten (10) years



PO BOX 190476  
SAN JUAN PR 00919-0476

Tel. (787) 764-6365  
Fax (787) 766-1275

### INDEPENDENT AUDITORS' REPORT

To the Board of Director  
ROJO CONSTRUCTION CORP. (1964)

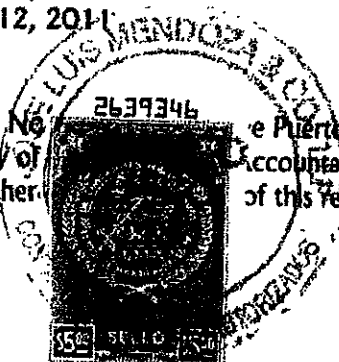
We have audited the accompanying balance sheet of ROJO CONSTRUCTION CORP. (1964) as of December 31, 2011, the related statements of income and retained earnings, and cash flows for the year then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of ROJO CONSTRUCTION CORP. (1964) as of December 31, 2011 and the results of its operations and cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

San Juan, Puerto Rico  
April 12, 2011

Stamp No. \_\_\_\_\_ of the Society of Accountants of Puerto Rico was adhered to this report.



A handwritten signature in black ink, appearing to read 'J. L. Rojo, C.P.A.'.



Modelo SC 2644  
Form AS  
Rev. 29 feb 12

COPY

Liquidador
Revisor

GOBIERNO DE PUERTO RICO - GOVERNMENT OF PUERTO RICO  
Departamento de Hacienda - Department of the Treasury  
SOLICITUD DE PRORROGA PARA RENDIR LA PLANILLA DE CONTRIBUCION SOBRE INGRESOS  
Request for Extension of Time to File the Income Tax Return  
Año comienza el \_\_\_\_ de \_\_\_\_ de \_\_\_\_ y termina el \_\_\_\_ de \_\_\_\_ de \_\_\_\_  
Year beginning on \_\_\_\_/\_\_\_\_/\_\_\_\_ of \_\_\_\_ and ending on \_\_\_\_/\_\_\_\_/\_\_\_\_ of \_\_\_\_

Número de Serie
Sello de Pago
Gobierno de Puerto Rico DEPARTAMENTO DE HACIENDA Oficina de Correspondencia y Archivo RECIBIDO 11 7 ABR. 2012 PLANILLA SIN PAGO SECRETARÍA DE HACIENDA
Número de recibo: Importe:
Ocupación / Negocio Occupation / Business

Parte - Part I: Información del Contribuyente - Taxpayer Information

Número de Seguro Social  
Social Security Number

Número de Identificación Patronal  
Employer Identification Number

6 6 6 7

Nombre del individuo  
Individual's First Name

Initial

Apellido Pátero  
Last Name

Apellido Mátaro  
Second Last Name

Nombre de la Corporación, Sociedad, Asociación o Fideicomiso - Name of the Corporation, Partnership, Estate or Trust

ROJO CONSTRUCTION CORP (1944)

Dirección Postal - Postal Address

4761 AVE. PONCE DE LEON STE 407

Código Municipal

SAN JUAN, PR

Código Postal - Zip Code 00907

Teléfono Residencia - Residential Telephone

Teléfono Oficina - Office Telephone

Parte - Part II: Información del (de los) Patrono(s) para quien(es) Trabaja (Aplica a prórroga automática y adicional)  
Information of the Employer(s) for whom you Work (Applies to automatic and additional extension of time)

Nombre del Patrono - Employer's Name	Dirección - Address	Número de Identificación Patronal - Employer Identification Number
1. Nombre del Patrono - Employer's Name	Código Postal - Zip Code	
2. Nombre del Patrono - Employer's Name	Dirección - Address	Número de Identificación Patronal - Employer Identification Number
	Código Postal - Zip Code	

Parte - Part III: Ingresos (Aplica a prórroga automática y adicional) - Income (Applies to automatic and additional extension of time)

1. Ingreso según Comprobante de Retención o Ingreso Estimado Income as per Withholding Statement or Estimated Income	0 0 0
2. Otros Ingresos Other Income	0 0 0
3. Total de Ingreso Bruto Sujeto a Contribución Total Gross Income Subject to Tax	0 0 0

Parte - Part IV: Importe incluido con esta Solicitud (Aplica solo a prórroga automática)  
Amount included with this Request (Applies only to automatic extension of time)

1. Cantidad pagada con esta solicitud aplicable al total no pagado de la contribución (responsabilidad contributiva total) Amount paid with this request applicable to the amount of tax due (total tax liability)	0 0 0
2. Cantidad pagada con esta solicitud aplicable a la Contribución Adicional Especial (Anexo N Incentivos) Amount paid with this request applicable to the Special Surtax (Schedule N Incentives) ... (CIFRA DE INGRESO 0215)	0 0 0
3. Cantidad pagada con esta solicitud aplicable al Prepago del Impuesto sobre Repatriación (Formulario 480.3(D), Parte II) Amount paid with this request applicable to the Prepayment of Tax on Repatriation (Form 480.3(D), Part II) ... (CIFRA DE INGRESO 0242)	0 0 0

Modelo SC 2644, Rev. 29 feb 12 - Página 2

**Parte - Part V: Solicitud de Prórroga Automática - Request for Automatic Extension of Time**  
Clase de contribuyente - Type of taxpayer

- |   |   |                        |
|---|---|------------------------|
| 1. Individuo - Individual   | 2. Sucesión - Estate  | 3. Fideicomiso - Trust |
| <input checked="" type="checkbox"/> 4. Corporación - Corporation  | 9. Sociedad Especial - Special Partnership  |                        |
| 5. Corporación bajo el Programa de incentivos<br>Contributivos de Puerto Rico - Corporation under the Puerto<br>Rico Tax Incentives Program | 10. Organización Sin Fines de Lucro - Not for Profit Organization   |                        |
| 6. Corporación Especial Propiedad de Trabajadores<br>Employee-Owned Special Corporation   | 11. Compañía inscrita de inversión - Registered Investment Company  |                        |
| 7. Corporación de individuos - Subchapter N Corporation   | 12. Fideicomiso para Beneficio del Fideicomitente - Grantor Trust   |                        |
| 8. Sociedad - Partnership   | 13. Corporación extranjera que no tiene oficina en Puerto Rico - Foreign corporation<br>that does not have an office in Puerto Rico |                        |

3 meses  
months

14. Marque aquí si es socio en una sociedad sujeta a tributación bajo el Código de Rentas Internas Federal (Véanse instrucciones)  
Check here if you are a partner of a partnership subject to tax under the Federal Internal Revenue Code (See instructions)

6 meses  
months

15. Fideicomiso de Empleados - Employee Trust

Quincuagésimo (15) día del décimo mes siguiente  
al cierre del año contributivo  
Fiftieth (15) day of the tenth month following the  
close of the taxable year

**Parte - Part VI: Solicitud de Prórroga Adicional (Solamente si se encuentra fuera de Puerto Rico. Véanse instrucciones)**  
Request for Additional Extension of Time (Only if taxpayer is outside of Puerto Rico. See instructions)

3 meses  
months

Clase de contribuyente: - Type of taxpayer: 1. Individuo - Individual 2. Sucesión - Estate 3. Fideicomiso - Trust

Marque si: - Check if:

Contribuyente se encuentra fuera de Puerto Rico. - Taxpayer is outside of Puerto Rico.

Contribuyente acompaña evidencia demostrando que se encuentra fuera de Puerto Rico. - Taxpayer submits evidence that he/she is outside of Puerto Rico.

Para Uso Interno  
(Reasons)  
For Internal Use  
(Reasons)

A B

**Juramento - Oath**

Declaro bajo penalidad de perjurio que he examinado la información aquí suministrada y que según mi mejor información y creencia la misma es cierta, correcta y completa.  
I hereby declare under penalty of perjury, that I have examined the information herein and to the best of my knowledge and belief it is true, correct and complete.

CPA

Título - Title

Nombre del contribuyente  
Taxpayer's name

Firma del contribuyente  
Taxpayer's signature

4/16/12

Fecha - Date

Claudia Cárdenas

Nombre del representante autorizado  
Duly authorized agent's name

Claudia Cárdenas

Firma del representante autorizado  
Duly authorized agent's signature

Dirección del representante autorizado - Duly authorized agent's address

P O BOX 130478, SAN JUAN, PR, 00919-0478

Teléfono - Telephone (787) 764-4365

ESTA PRORROGA NO EXTIENDE EL PAGO DE LA CONTRIBUCIÓN O CUALQUIER PLAZO DE LA MISMA, POR LO QUE CUALQUIER BALANCE PENDIENTE DE PAGO GENERARÁ INTERESES Y RECARGOS DESDE LA FECHA DE VENCIMIENTO DE LA PLANILLA. ES IMPORTANTE QUE COMPLETE TODOS LOS ENCASILLADOS. RECUERDE INCLUIR LA INFORMACIÓN DE SU PATRÓN Y EL INGRESO BRUTO QUE DEVENGO EN EL AÑO. THIS EXTENSION DOES NOT EXTEND THE TIME FOR PAYMENT OF THE TAX OR ANY INSTALLMENT THEREOF. THEREFORE, ANY BALANCE DUE WILL GENERATE INTEREST AND SURCHARGES FROM THE DUE DATE OF THE RETURN. IT IS IMPORTANT THAT YOU COMPLETE ALL BOXES. REMEMBER TO INCLUDE YOUR EMPLOYER'S INFORMATION AND THE GROSS INCOME RECEIVED DURING THE YEAR.

Conservación: Diez (10) años - Retention: Ten (10) years

Reproducido por CEGsoft (EPRT)



**BANCO POPULAR.**

BANCO POPULAR DE PUERTO RICO  
PO Box 362708 San Juan, Puerto Rico 00936-2708  
Supermax De Diego 332 20111216

Payee: SECRETARIO DE HACIENDA

Remitter: ROJO CONSTRUCTION CORP

332 PR42621 0736 12/16/2011 15:45 BankChecksSAVG

**OFFICIAL CHECK  
CUSTOMER RECEIPT  
AND AGREEMENT**

Check No. 103133200003656

Date: 12/16/2011

Amount: \$744,826.00  
Fee: \$8.00  
Total: \$744,834.00

**NOTICE TO CUSTOMERS:**

You usually cannot stop payment of the attached check after you send it to the payee. If it is lost, stolen, or destroyed, notify Source Bank immediately. You may be required to buy an indemnity or surety bond before a replacement or refund is issued.

CHK-001 / 05-08

THIS DOCUMENT HAS A VOID PANTOGRAPH - BORDER CONTAINS MICROPRINTING AND A TRUE WATERMARK - HOLD TO LIGHT TO VERIFY WATERMARK



**BANCO POPULAR.**

BANCO POPULAR DE PUERTO RICO  
PO Box 362708 San Juan, Puerto Rico 00936-2708  
Supermax De Diego 332 20111216

**OFFICIAL CHECK**

Check No. 103133200003656

Date: 12/16/2011

PAY: SEVEN HUNDRED FORTY FOUR THOUSAND  
EIGHT HUNDRED TWENTY SIX DOLLARS AND  
00/100

TO THE SECRETARIO DE HACIENDA  
ORDER OF

REMITTER: ROJO CONSTRUCTION CORP  
FDIC Member and Federal Reserve System

10557

**\$744,826.00**  
Authorized Signature

⑈33200003656⑈ ⑆021502011⑆ 000⑈010316⑈

480.E-1

Rev. 08.05  
Rep. 08.02



Estado Libre Asociado de Puerto Rico - Commonwealth of Puerto Rico  
Departamento de Hacienda - Department of the Treasury

**COMPROBANTE DE PAGO DE CONTRIBUCION ESTIMADA**  
Estimated Tax Payment Voucher

**SELLO DE PAGO**  
Payment Stamp

**ROJO CONSTRUCTION CORP. (1964)**

NOMBRE - Name

**701 AVE. PONCE DE LEON, SUITE 407**

DIRECCION - Address

**SAN JUAN PR 00907**

CODIGO POSTAL - Zip Code



FECHA DE PAGO  
Payment Date  
COLECTORIA  
Collection Code  
AÑO  
Year  
MES  
Month  
DIA  
Day  
NUMERO DE SEGURO SOCIAL O  
IDENTIFICACION PATRONAL  
Social Security or Employer's  
Identification Number

CODIGO  
Code

IMPORTE PAGADO  
Amount Paid

1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0						
					6	5	5	7		2	2		1	1	0	0		7	4	4	8	2	6	0	0

*Rojo*



CASE NUMBER 17-BK-03283 Commonwealth of Puerto Rico

Creditor: ROJO CONSTRUCTION CORPORATION (1964)

BASIS OF CLAIM: STATUTORY RIGHTS TO:

1. REFUND OF EXCESS PAID
2. INTEREST ON AMOUNT OF REFUND

STATUTORY BASIS: SECTION 6025.03 OF THE PUERTO RICO INTERNAL REVENUE CODE.

Section 6025.03 –

Interest on Payments in Excess.

- (a) Credits or refunds granted administratively or judicially under this Subtitle shall earn interest at an annual rate of six percent (6%), computed from the date of payment of the taxes related to the credit or refund and until a date that precedes the date of the refund check by not more than thirty (30) days or, in the case of a credit, until the date on which the Secretary notifies to the taxpayer that the credit has been granted.
- (b) Refunds granted in connection with taxes or levies paid correctly in transactions made with or by tax-exempt persons shall not earn interest.
- (c) The amount of such credits or refunds with interest thereon, and the costs, if any, shall be credited or paid by the Secretary, chargeable to funds to which credit the product of such taxes had been originally covered into, and in the event of insufficiency in one fund, or when it impracticable to prorate such charge against various funds, chargeable to the General Fund of the Public Treasury

Refund total: \$162,776.00

Payment date: 20 December 2011

Interest rate: 6% per annum

\$162,776.00 X .06 = \$9,766.56 year. (\$813.88 mo.) (\$27.13 day)	\$162,776.00
Dec. 20, 2011 to Dec. 20, 2017 = 6 years X \$9,766.56 = \$58,599.36	58,599.00
Dec. 20, 2017 to May 20, 2018 = 3 months X \$813.88 = \$2,441.64	<u>2,441.00</u>
Total as of May 20, 2018	<b>\$223,816.00</b>

Debt as of the filing of the proceeding:

Refund amount paid on Dec. 20, 2011 =	\$162,776.00
Dec. 20, 2011 to Dec. 20, 2016 = 5 years X \$9,766.56 =	\$48,832.00
Dec. 20, 2016 to April 20, 2017 = 4 mo. X \$813.88 =	\$3,255.00
April 20, 2017 to May 3, 2017 = 13 days X \$27.13 =	<u>\$352.00</u>
Total owed as of the filing on May 3, 2017 =	\$215,215.00

Total Interest accumulated from May 3, 2017 to June 17, 2017:

47 days X \$27.13 daily interest =	\$1,275.00
Total owed by June 17, 2017 (\$215,215.00 + \$1,275.00) =	<b>\$216,490.00</b>

**From:** PRACR Process  
**Sent:** Friday, November 26, 2021 12:39 PM  
**To:** duffyponsa@hotmail.com  
**Subject:** RE: [EXTERNAL] CLAIM NUMBER 16874

Thank you for your email.

Please allow this email to confirm that we have received your submission and it will be processed accordingly.

Prime Clerk is the designated Claims and Notifications agent in Title III cases of the Commonwealth of Puerto Rico and affiliated Debtors. As such, we are not allowed to provide legal or financial advice.

Regards,

---

Prime Clerk Inquiries  
Prime Clerk LLC, A Kroll Business  
850 Third Avenue  
Suite 412  
Brooklyn, NY 11232  
[www.krollbusinessservices.com](http://www.krollbusinessservices.com)

----- Original Message -----

**From:** Lawrence Duffy [duffyponsa@hotmail.com]  
**Sent:** 11/24/2021, 2:28 PM  
**To:** pracrprocess@primeclerk.com  
**Subject:** [EXTERNAL] CLAIM NUMBER 16874

PLEASE SEE ATTACHED

This email is confidential and subject to important disclaimers and conditions, including those regarding confidentiality, legal privilege and certain legal entity disclaimers, available at <https://www.kroll.com/disclosure>. Our Privacy Policy is available at <https://www.kroll.com/en/privacy-policy>.

ref:\_00D1N1ulqY.\_5003l1E9Fqw:ref

**Exhibit 2**  
(3 pp)

**CLAIM NUMBER 16874**

**SUPPLEMENTAL STATEMENT**

THE PRESENT STATEMENT IS MADE TO SUPPLEMENT THE STATEMENT INCLUDED IN THE COPY OF THE ATTACHED FORM.

24 NOV 2021

IN ADDITION, TO CLARIFY AND SUPPLEMENT THE STATEMENT PROVIDED ON THE FORM, THE REASON FOR THE INADVERTENT FILING OF THE NOTICE IN THE WRONG FILE AROSE DUE TO THE METHOD OF NOTIFICATION BY THE PRIME CLERK, LLC. AND THE CIRCUMSTANCES OF THE UNDERSIGNED.

In both notices concerning the referral of the claims by the court to the existing procedures of the local agencies made in June and July, claimants were advised that if an initiative were not received from the local "agency" it should be reported by telephone. In the present case, no such initiatives were received and the phone calls were made by the undersigned. For this reason, the undersigned understood that a notice or initiative was to be received from the local agency, not the Prime Clerk, in this case, the Puerto Rico Department of Treasury.

When the initiative/notice from Puerto Rico Treasury requiring a response in 20 days from the date of the letter arrived, it came in an envelope from the Prime Clerk with no indication on the envelope that it contained a time-sensitive notice from the local agency. For this reason, it was filed together in the file containing other notices and correspondence from the Prime Clerk not related to the question of the referral of claims to the local agencies. Since the undersigned had no other matter pending with the Prime Clerk and was hospitalized with a life-threatening complication after heart surgery, the envelope received from the Prime Clerk was opened only recently and it was discovered to contain the notice from the local agency with the 20-day period already expired.

(The initial period of hospitalization of the undersigned for a cardiac operation was from the 15<sup>th</sup> to the 20<sup>th</sup> of September, released to bed rest and medication on September 20<sup>th</sup>. Emergency re-hospitalization occurred on September 27<sup>th</sup> due to increasing post-operation complications; inflammation of the pericardial sac and pneumonia.. Released from intensive care on October 5<sup>th</sup>, the deadline for response.)



Lcdo. Lawrence E. Duffy  
PO Box 13615  
San Juan, PR 00908-3615  
(787) 504-8962  
[duffyponsa@hotmail.com](mailto:duffyponsa@hotmail.com)

CLAIMANT'S RESPONSE FORM

Claim No. **16874**

Claimant Name: **ROJO CONSTRUCTION CORPORATION**

(1) Full Name	LAWRENCE E. DUFFY
(2) Telephone Number	(787) 504 8962
(3) Tax year for which you claimed a tax refund or a tax credit in the Proof of Claim.	2011
(4) If a tax refund or tax credit is claimed for more than one tax year, please specify the amount claimed per tax year in the Proof of Claim.	n/a
(5) Social security number for Individuals/ EIN number, as applicable	66-0776557
(6) If your Claim has been subject to an administrative or judicial process (not related to Title III), provide the case number.	n/a
(7) Provide a duly stamped copy of the tax returns directly related to the tax refund and/or tax credit claimed in the Proof of Claim and any other documentation that supports your claim.	
(8) Provide a detailed description of the nature of your claim and the reason you are entitled to the tax return and/or tax credit claimed. Include additional pages if necessary.	

The claim is for the refund of excess withholding taxes turned over to the PR Treasury Department as required by law together with statutory interest accumulated. Attached is a copy of the stamped return filed calculating the tax and the amount of the refund including stamped copies of the withholding amount delivered to the Treasury Department. No assessment of any deficiency was made within the statutory four-year period that must be made according to law. No objection or counterclaim has been made to the refund claim on any basis at any time. Having complied with the requirements of law, the claimant has the right to the refund of its excess amounts paid along with the statutory interest accumulated.



170328300196488